



County of Prince Edward  
Board of Supervisors  
Agenda Summary

Meeting Date: March 9, 2010  
Item No.: 8  
Department: Board of Supervisors  
Staff Contact: W.W. Bartlett  
Issue: PUBLIC HEARING – Motor Vehicle License Tax Ordinance

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**Summary:** At the February Board meeting, the Board authorized a Public Hearing to consider amendments to the County's Motor Vehicle License Tax Ordinance. A copy of the Public Hearing Notice, the proposed ordinance and the current vehicle classifications and rates are enclosed.

**Attachments:** Public Hearing Notice  
Proposed Amended Vehicle License Ordinance  
Current Vehicle Classifications and Rates

**Recommendation:** Following the public hearing, the Board will wish to act on the proposed amendments to the County Motor Vehicle License Tax Ordinance.

Motion \_\_\_\_\_  
Second \_\_\_\_\_

Campbell \_\_\_\_\_  
Jones \_\_\_\_\_  
Wilck \_\_\_\_\_

Fore \_\_\_\_\_  
McKay \_\_\_\_\_  
Wiley \_\_\_\_\_

Gantt \_\_\_\_\_  
Simpson \_\_\_\_\_



Please publish the following Notice of Public Hearing in the Friday, February 19, 2010 and Friday, February 26, 2010 editions of *The Farmville Herald*. Please provide a Certificate of Publication to the Prince Edward County Administrator's Office.

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### NOTICE OF PUBLIC HEARING

**PUBLIC HEARING** – The Board of Supervisors of the County of Prince Edward will hold a public hearing to receive citizen input prior to considering amendments to the County's Motor Vehicle License Tax which would exempt certain vehicles, consolidate the categories of vehicle classifications and reset some of the tax rates. The tax rates for the majority of vehicles will not change. However, on classifications that are consolidated, changes in rates may occur, up or down. The public hearing is scheduled for Tuesday, March 9, 2010 at 7:30 p.m. in the Board of Supervisors Room, Third Floor, Prince Edward County Courthouse, 111 South Street, Farmville, Virginia. A copy of the proposed amendments is available for review in the office of the County Administrator or on the county web site at [www.co.prince-edward.va.us](http://www.co.prince-edward.va.us). It is the County's intent to comply with the requirements of the Americans with Disabilities Act. Should you need special accommodations, please contact W.W. Bartlett, County Administrator, at 434-392-8837, prior to March 5, 2010.

By Order of the Board of Supervisors  
W.W. Bartlett, County Administrator

## **ARTICLE II: VEHICLE LICENSE**

### **DIVISION 2. LICENSE TAX**

Section 74-51. Levy of License Tax.

- (a) For each year beginning with January 1 thereof and ending with December 31 following until otherwise changed, there is hereby levied and there shall be collected from every person owning a licensed motor vehicle, trailer or semitrailer, which is normally garaged, stored or parked within the county, a license tax on such licensed motor vehicle, trailer or semitrailer, at the rates set forth in this division.
- (b) If it cannot be determined where the licensed motor vehicle, trailer or semitrailer is normally garaged, stored or parked, or if the owner is a student attending an institution of higher learning, the situs for the imposition of this license tax shall be the domicile of the owner. For the purposes of this division, the term "domicile" shall mean:
  - (1) A place of abode in the county of more than 60 days irrespective of any intention on the part of that person to return to or establish a residence outside the county at some future date; or
  - (2) The office or place of business in the county of any corporation or firm.
- (c) Purchasers of new or used motor vehicles shall be allowed a ten-day grace period, beginning with the date of purchase, during which to pay license fees charged under this division.

(Ord. of 10-12-04)

Sec. 74-52. Date license tax due.

The license tax provided for in this division shall be due and payable on or before April 15 of each year and shall be reduced to half the normal fee on or after October 1 of each year.

(Ord. of 5-11-76, § 23-20)

Section 74-53 Amount of license tax

An annual license tax to be paid to the county by owners of licensed motor vehicles and trailers shall be as follows:

Class Code	Description	License Tax
01	Automobiles	\$25.00
07	Farm Trucks	\$30.00
09	Trucks < 7500 lbs	\$25.00
11	Motorcycles	\$15.00
13	Trailers	\$15.00
25	Motor Homes	\$25.00
45	Antique Vehicles First Year	\$30.00
51	Trucks > 7500 lbs	\$35.00
NG	National Guard	\$15.00

These taxes shall be in effect after December 31, 2008.

(Ord. Of 5-11-76, §23-17; Ord. Of 8-11-92)

Sec. 74-54. Exemptions.

Specifically exempt from the terms of this division are the following:

- (1) The exemptions listed in Section 46.2-755 of the Code of Virginia, 1950, as amended, and all subsequent amendments to said Code Section, are incorporated into this division by this specific reference.
- (2) Any vehicle exempt from licensing requirements by the Commonwealth.
- (3) All active members of volunteer fire departments and rescue squads located in or serving the county on one automobile owned by such active member, but shall secure license plates and decals as required by this article and pay license fees on all other vehicles owned by such active member.
- (4) Any motor vehicle owned by a new resident moving to the county from another state locality and having paid a license fee to that locality for that motor vehicle shall be exempt until the prior locality's expiration date.

(Ord. of 5-11-76, § 23-18; Ord. of 6-8-76; Ord. of 10-12-04)

Sec. 74-55. Payment of county property tax.

The license tax provided for in this division shall be in addition to any other county property tax. No motor vehicle shall be licensed under this division until the applicant for such license shall have paid all personal property taxes properly assessed or assessable against the applicant by the county.

(Ord. of 5-11-76, § 23-25; Ord. of 5-14-02)

Sec. 74-56. Refunds

There shall be no refund or proration of any license tax paid for any vehicle disposed of or moved out of the county after January 1 of each year.

